

# 1st Sub. S.B. 233

## SALES AND USE TAX REVISIONS

HOUSE FLOOR AMENDMENTS

AMENDMENT 1

FEBRUARY 27, 2006

9:23 AM

Representative **Wayne A. Harper** proposes the following amendments:

1. *Page 1, Lines 13 through 15:*

13           ▶       amends, enacts, and repeals provisions relating to determining the location of a  
14   transaction for sales and use tax purposes;  
15           {~~→ amends, enacts, and repeals definitions;~~}

2. *Page 2, Lines 48 through 49:*

48           10-1-405, as last amended by Chapter 158, Laws of Utah 2005  
49           {~~59-12-102, as last amended by Chapters 158 and 246, Laws of Utah 2005~~}

3. *Page 8, Line 219 through Page 36, Line 1092:*       Delete lines 219 through 1092

**Renumber remaining sections accordingly.**

4. *Page 63, Lines 1921 through 1924:*

1921           (i) 1.31% of any amounts the seller is required to remit to the commission for:  
1922           (A) the month for which the seller is filing a return in accordance with Subsection (1);  
1923   and  
1924           (B)   {+} an agreement   {+}   {~~a combined~~} sales and use tax; and

5. *Page 63, Line 1947 through Page 64, Line 1952:*

1947           (b) The commission shall each month allocate the amount calculated under Subsection  
1948   (5)(a) to each [~~local taxing jurisdiction~~] county, city, and town on the basis of the proportion of  
1949   {+} agreement   {+}   {~~combined~~} sales and use tax that the commission distributes to each [~~local~~  
taxing  
1950   jurisdiction] county, city, and town for that month compared to the total   {+} agreement   {+}  
{~~combined~~}  
1951   sales and use tax that the commission distributes for that month to all [~~local taxing~~  
1952   jurisdictions] counties, cities, and towns.